P/No. 175/08.
Sl No. 13 to 15

1908
(Agriculture)

Sub:- Remissions and suspensions of Land Revenue on account of distress

G.R.S. 57.]

File No. 175 of 1908.

Serial Nos. 13, 14 & 15

1908

GENERAL AND REVENUE SECRETARIAT.

(Agriculture)

Part A: Manuscript
for May 1909

Serial Nos. 13, 14 & 15.

Remissions & suspensions of land revenue on account of distress of 1908-09.

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G.R.S.11] 1908.

GENERAL AND REVENUE SECRETARIAT

(Agriculture)

NOTES.

Agri File No. 175-0

FILE HEADING. ..

Remissions and Suspensions of the land Revenue demand on account of the distress of 1908-09.

From The Revenue Commissioner dt. 11 Nov 1908

No. 20-814 Dated 4 Nov 1908 Received

Diary No.	Enclos.	Spare Copies	Serial No. 13.

BRIEF ABSTRACT OF LETTER.

Submits his opinion on the subject of further concessions required regarding the remission and suspensions of the land revenue demand for the year Kilaka (1908-09) on account of the distress.

NOTES AND ORDERS.

Notes—First sheet

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2

Note dated Mysore, 14.4.09

from Mr. K. Matthan, Under Secy on duty with the Dewan to Mr. P. G. D'Souza, Under Secy.

The Dewan asks me to send you the enclosed copy of a D.O. letter from the Revenue Commissioner and to say that he will be obliged by your putting up a note on all the points raised in the letter, referring also to the rules in Bombay & Madras & especially to the Calcutta Resolution of the Govt of India on the subject of Remissions and Suspensions.

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Hag-2

The Govt sanctioned in the Order no. 4332-70 / Agri 105-08-1 dated the 4th Jan. 1909 remission of half the wet assessment on wet lands under tanks which had received any water supply or the crops on which have withered from insufficient water supply and the collection of the other half; as also remission of half dry assessment in cases of total failure of dry crops and the collection the other half. As the reports under Sec. 36 of the Famine Code submitted by the Dep.t Comm.r did not contain their proposals on the subject of remissions and suspensions, the Govt had no definite materials to go upon and had to depend on a rough estimate furnished by the Rev. Comm.r. They therefore sanctioned these concessions as being most urgently required and asked the Rev. Comm.r to consider the conditions carefully and submit proposals for further concessions should they be found necessary particularly in the case of garden lands. The Rev. Comm.r has not yet made any proposal and the present reference can be considered as such. But he has from time to time made certain suggestions on which orders have been passed. He has proposed that the concessions mentioned above should be extended to remaining affected tracts also and to cases where the crop realised was below four

The file containing Wheeler's petition for remission in some other connection.

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four annas. But the Govt replied that under the circumstances then prevailing these proposals could not be sanctioned. Later, he desired to know what Concessions were to be shown to Bagayat lands habitually used for growing wet crops and the Govt explained that they were to be treated as ordinary wet lands. The most recent point submitted for the orders of Govt is the way in which lands depending for irrigation upon percolation of water from tanks are to be dealt with. It is proposed that, in these cases, the Dept. Offs should be guided by the akarband and grant Concessions applicable to wet or dry lands according as the land in Question is entered in the akarband as wet or dry. A draft to this effect has been submitted to the Dewan for orders.

Hag. A.

Wet land used for dry cultivation are granted a remission of half assessment, dry assessment being imposed on the dry crop raised.

3. Under the ~~rules in force at present~~ existing orders, therefore, remissions and suspensions are to be granted only in affected tracts. Remission of half wet assessment is to be granted in cases of total failure of crops on wet lands or bagayat lands used for wet cultivation, and suspension of half dry assessment is to be granted in cases of total failure of crops on dry lands, lands depending on percolation being treated as wet or dry according to the entry in the akarband.

Or wet land used for dry cultivation.

4. The Rev. Comnr. now makes certain proposals for further Concessions to wet-

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but before taking up these Questions it is convenient to clear the way by referring to an important Suggestion of the R. C. to define affected tracts as those in which the principal crops did not yield more than a four anna crop, provided the deficiency was not made good by abundant crops of other Kinds. When the Rev. Comm. recently submitted a list of affected tracts, the Govt desired to know the bases on which tracts were classed as affected. The test applied was apparently the four anna limit. As a definition, however, this seems to be unsatisfactory. The existence of distress on an extensive scale and the consequent need for relief ought, it is submitted, to be the real test, and a partial or even a total failure of crops in a locality need not necessarily be attended with distress. It would perhaps not matter much if the definition was accepted merely for purposes of remissions and suspensions, but if it were adopted for other purposes as well it would have far-reaching consequences. Affected tracts are, it is to be remembered, entitled to various measures of relief such as Subsistence advances, Gratuitous relief, takavi advances on a liberal scale, Starving [illegible] words relief to artizans, and the like, all of which are denied to unaffected tracts. The immediate effect of accepting the Rev. C's proposal would be to enormously increase the expenditure of Govt and the danger is all the greater if Dep.t Comm.rs are allowed

(To appear in Margin)

Whether a tract affected is not, to be decided by reference to its actual condition

Hag. W

A merely partial failure of crops and the question whether such a degree of distress exists in the tract as to render it necessary for Govt to devise special measures to help the people secure the necessaries of life, are matters as far as a part of suspensions remissions of revenue is concerned for Govt is whether the failure of the crops has affected the bulk of the cultivators to such an extent as would make it difficult for them to meet the revenue demand and other necessary expenses of their ordinary

NOTE—Contn. sheet.

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resources and for this purpose the four-annas rule basis which has been taken to indicate this point in the experience of the Famine Commission may also be adopted here

at their discretion to dispense with even the test of distress, unsatisfactory as it is. On the other hand it is inconvenient and inadvisable to have different tests for different purposes.

6. Coming now to the proposals of the Rev. Comm. The first suggestion is to give Dep.ty Comm.rs discretion "to grant remission of half assessment on lands assessed wet under tanks when the crops did not exceed 4 annas in the affected tracts". The proposal is somewhat loosely worded and lacks definiteness. As it stands it is capable of being misunderstood to suggest that the remission of assessment is to be general in case of all lands situated in affected tracts as determined by 75% failure of crops. This would be similar to a proposal recently made by the Dep.ty Comm.rs of the Ch district ~~which was suggested~~ that it was invidious to make distinctions in the case of lands all of which are situated in affected tracts but some of which yield a good crop while others did not and that there should be remissions should be general. The Govt did not agree with this view and declined to sanction the proposal. But the Rev. Comm.rs apparently mean that in affected tracts remission of half the wet assessment should be granted on lands under tanks when the yield has been under 4 annas. This proposal, in other words, is to substitute the four

The proposal of the Rev Comm.rs may be taken to mean that half the wet assessment should be remitted in the affected tracts on lands under tanks which did not yield crops exceeding 4 annas'

Para V (pp 10 & 14)

The Rev Comm.rs apparently does not consider wet lands not dependent on tanks as entitled to any concession. Except in the Kadiri taluk of the Ananthapur district no lands depending exclusively on rain water are perhaps classed as wet and there is no objection therefore

NOTE—Contn. sheet.

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four anna crop-limit for the total failure of crops as the point of crop failure justifying the grant of remissions.

6. Though the Land Revenue Assessment in Mysore is based upon a careful consideration of the variations of the season and takes account of the probable normal course of events during the period of settlement, it has long been adopted as an integral part of the Revenue policy of the State that suspensions and remission of revenue should be granted in exceptional cases of calamity so severe as to justify the relaxation of the settlement contract; and it has often been exercised as an act of grace to save the agricultural population from the evil effects of a too rigid collection of the land revenue. But the exact point of failure of crop which should be deemed to justify the grant of relief has not been determined. Strictly only such calamities as are of an abnormal character and are therefore unlikely to have been contemplated by the assessing officer ought to be recognised. But what should be deemed abnormal still remains to be settled. During the eighties and the nineties only total failure of crops or the fact that wet land lay uncultivated was held to justify the grant of remission.

to limit the concession to land under tanks. Before entering into the question whether the concession should be shown to land in which the crops have totally failed or do not exceed four annas, it is necessary to consider the question how is the benefit of the concession to be given to the land whether thereto by a regular field to field inspection

The question of modifying the remission underwas once considered but no changes were deemed necessary.

or by some other test such as being situated in a locality in which from general observation the local authorities have decided that there has been a failure of crop according to the limits fixed by rule. The

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Map W.

Map T.

Journal Policy here has been to insist upon a field to field inspection - As explained in para 79 the last Famine Instruction of 1905 "In dealing with individual calamities it is essential that the relief given should be adapted to the circumstances of the case" If the circumstances of a field to be assessed is different to that observed in the adjoining fields it is obvious that the degree of remission necessary should be based on information compiled by villages or Inspectors of villages - (P1 + P2) must consequently vary each year.

In 1882 the Govt ordered remission of 1/2 assessment on account of a total failure of the Kartilla and Vaishaka crops. Again in 1890 it was laid down that if, in consequence of a breach or other accident, a tank was not available for irrigation half the full assessment should be remitted. Though this does not expressly apply to famine conditions, the principles were no doubt similar for we find that in the Bangalore, Kolar, Tumkur and parts of Kadur and Hassan Dts the Govt granted remission of half assessment on cot-land which actually lay waste or yielded no crop during the scarcity of 1891-92. This principle was again affirmed in an order of 1897 when there was a failure of crops in the Kolar, Tumkur and Chitaldrug Districts. In 1897 the Govt also laid down a general policy that remissions were not granted as a matter of right during years of scanty rainfall but only as an act of grace if it was found that the loss of crop was general in any locality and there was distress in consequence.

From 1897 to 1905 the subject did not receive much attention, probably because there was no need for remissions during the period. But by 1905 the policy had changed somewhat and the four anna limit was introduced. In the scarcity of 1905-06, the Govt sanctioned a remission of half the assessment on rice lands which

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which owing to a failure of water supply in the tanks above them were not cultivated, or if cultivated, yielded no crop or a crop below 4 annas. What brought about this change does not appear but it was apparently due to the Report of the Famine Commission of 1901 and to the Govt. of India Resolution No. 3-99-2 dated the 25th March 1905. Anyhow the 4 anna limit was now accepted as the point of crop failure justifying relief. During the present year however, the Govt have gone back again to the old test of total crop failure.

7. Turning next to the rules in force in the Madras Presidency, the system of assessment there is entirely different from that in Mysore. All land is there divided into wet and dry according to the source of irrigation, and again into single and double crop land according to the number of crops raised. Assessment is then levied on the land so as not to exceed half the net produce, the value of which is arrived at after a consideration of the properties of the soil, the average outturn of the land, the position of the village, the nature and sources of irrigation etc. No extra assessment is levied on the 2nd crop on dry lands but the charge for the second crop on wet land is half the first crop assessment, which is in some cases allowed to be compounded for a lesser sum.

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9 &. In settled tracts remission of revenue on wet lands is granted in cases of both total and partial failure of crops if such failure is due to wide calamities like famine or drought. On single crop wet lands remission of full assessment is granted when the land is left waste or the crop is totally lost. But in the case of registered double crop lands, only single crop wet assessment can be charged if only one irrigated crop is sowed & the other crop is not grown or is not secured. The Concessions will not apply to Compounded double crop lands nor to portions of survey numbers & it is left to the Collectors to decide when there has been a total failure of crops.

10. Q. When the crop on wet lands only partially lost, remission will be granted proportion to the failure of the crop. Fields which have borne a fair crop will be excluded and average per centage of loss determined by considering the ayakat of each irrigation work and the demand in all the fields will be reduced by the per centage thus calculated.

Flag N.

11 Q. In Bombay relief to agriculturists begins with suspensions according to the following scale:-

4 annas and Under - - - - Whole assessment suspended

Between 4 and 6 annas - - - - Half assessment suspended

6 annas and over - - - - No suspension.

[N.B. 12 annas represents

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If in consequence of the unfavourable character of the three subsequent seasons it is found that this relief is inadequate, then remissions are granted as follows:-

A portion of the suspended revenue depending in amount on the condition of the crop is collected and the rest remitted, if the latter is (1) more than three years old, or (2) is in excess of one year's assessment in Gujerat and the Konkan and in excess of two year's revenue in the Deccan.

12. H. These remissions are based on a Resolution of the Govt of India which embodies the proposals of the Famine Comm. of 1901. The Resolution discusses the principles on which an abatement of the land revenue demand depends and then lays down the views of the Govt. of India on various aspects of the Question. But the points which are relevant to our present purpose are the degree of crop failure justifying the grant of relief, the scale of relief for various degrees of crop failure, and the circumstances necessitating remissions.

Hago

Hago. paragraphs.. 9, 10 & 12

13. 12 The Govt of India accept the view that relief will not be ordinarily required when there is half a normal crop though in rare cases and in exceptional circumstances this limit may have to be raised or lowered according to circumstances and they suggest the following scale of relief:—

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Crop [16 annas normal]. Degree of relief.

6 annas and less than 8 annas --- 25%.

4 annas and less than 6 annas --- 50%.

Less than 4 annas --- 100%.

They consider that remissions should follow suspensions and that remissions should be granted when revenue has been suspended for three years, the amount remitted being the excess of the suspended amount over a normal years demand.

14. 73. It will thus be seen that neither Madras nor Bombay nor the Govt of India require that the failure of crop should be total before relief is granted. Bombay and the Govt of India are content if the failure of crops has been more than 75% while in Madras they grant relief in proportion to the failure of crops in single crop lands and in double crop lands they insist on a certain minimum being paid, only the two crop assessment being remitted.

15 74. The Rev. Comm's proposal is in accordance with the Govt of India and the Bombay systems in so far as it proposes to introduce the 4 anna crop limit as the condition precedent to the grant of relief. But it has to be noted that whereas under our system the raiyat knows for certain whether he gets a remission and if so of how much, the raiyat in Bombay has to be content with suspensions for three years and does not-

Note—Contn. sheet.

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not know till then whether he gets any remission.

16. 15. The second proposal of the Rev. Comm^r. is to show these concessions in other tracts in case of tanks which did not fill for the last two years." Here again the language is somewhat obscure. It is possible that a tank does not fill for two years but yet has a sufficient supply of water for growing a fair if not a full crop. In this case remissions would be entirely out of place. The idea is perhaps to show concessions to land which, in consequence of a failure or insufficiency of water supply in tanks, have not yielded a crop for two years. This is the same as the last proposal with a difference in the locality to which the concession is applicable. If it is considered that too strict an insistance on the settlement contract is likely to cause hardship to the raiyat, this proposal may be given effect to. In fact there are rules for grant of relief on account of local calamities and failure of water supply for a series of years is of that character.

17. The third proposal is to allow postponement of assessment in the case of areca gardens which have suffered from insufficient supply of water in tanks, wells & other sources of irrigation on which they depend. This would not seem to be of much use in the Madras which are the chief centres of areca industry but would be of some help in the Tumkur District. If in spite of

(i.e. unaffected tracts)

situated in unaffected tracts

ch as breach tanks through excessive rainfall destruction of wells or unseasonable floods

whether situated in affected tracts or not.

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of the exceptional Concessions recently shown to the areca gardens by the abolition of the halat, these gardens should be considered to stand in need of further relief the proposal may be adopted. The Govt. have not yet granted any relief to farmers though they anticipated that they would have to do so.

18. It is not clear what the Rev. Comm^r means by his proposal to show similar concession to the Baqayat lands cultivated with annual crops when the Tulapariques or wells on which they depend have been entirely dry for the last 2 years. Whether the concession intended is suspension or remission does not appear. The Rev. Comm^r probably proposes a suspension of revenue. The Govt have already ordered that baqayat lands habitually used for growing paddy should get remission of half assessment if the crops have failed totally. On the same principles if dry annual crops are grown on these lands, the principles applicable to dry lands would have to be applied to these lands also. The Rev. Comm^r's proposal is financially advantageous to the Govt, but would be somewhat inconsistent with previous

Flag A

19. The last proposal of the Rev. Comm^r is to postpone half the dry assessment whenever necessary in the affected tract. Here again the proposal is vague. Who is to judge of the necessity of this

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this relief measure and on what principles should he be guided in his investigation?

P. 19. There are no express rules sanctioning remissions and suspensions of dry assessment. This is probably because dry assessment is so light and dry lands are so commonly held along with wet lands that it was considered unnecessary to grant any special relief to dry crops or to have any elaborate rules on the subject. The rules in Madras provide for a remission of dry assessment when the yield has been less than 50 per cent. The proposal of the Rev. Comm^r. may be adopted but instead of leaving it to the Dep^t. Comm^r. to decide when the relief is necessary, the Govt. may lay down the conditions under which the relief is admissible and leave it to the Dep^t. C^r. to decide whether the situation in any locality satisfies these conditions.

Standing Order

21. Q. It would have greatly facilitated a clear understanding of the points dealt with in the Rev. C^r's letter if it had been something more than a bare statement of proposals. An estimate, for instance, however rough, of the financial effect of his proposals would have been of the greatest use. Even under the somewhat strict terms of the present rules, the estimated remissions and suspensions are likely

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likely to amount to 15 lakhs. The Govt estimate is 6 lakhs and the Comptroller's 10 lakhs. But the amount is likely to exceed t figures.

22. 21. Leaving alone the concessions to be shown to areca gardens and Bagayat lands, th chief points requiring orders are:-

(1) What are affected tracts?

(2) Should remissions and suspensions be confined to affected tracts or extended t unaffected tracts also?

(3) Should total failure of crops or 75% failure be the condition precedent to the grant of relief? and.

(4) To what concessions are dry lands entitled?

Submitted for orders.

PR 17/4/09. 23. (a) The above note which has been compiled under my direction gives an exhaustive resume of the principles upon which remissions and suspensions of revenue have been allowed in the state together with the corresponding practice in British India. Suspensions

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remission as a general measure of relief was adopted for the first time in the year 1905-06. At the same time instead of confining the concession regarding the remission of half the assessment on dry lands on account of widespread distress to lands on which the crops had wholly failed it was extended to all the dry lands on which the yield was less than a four-anna crop. It is not quite clear to what this change in policy was due. But there is no doubt that the resolution of the Govt of India which was issued in April 1905 must have greatly influenced the Govt in adopting these principles. Even with these changes the policy followed here differs entirely from that laid down in the above resolution. The ordinary form of relief in case of widespread calamity is to be suspension of revenue

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in British India the procedure to be suspended depending upon the degree of the failure of the crop and the amount suspended will only be remitted if subsequent years also continue to be unfavourable and the amount remains ~~to be~~ uncollected for a certain number of years varying according to the locality. Where it is only the assessment which is suspended in the affected tracts there is no doubt much to be said in favour of suspension of revenue as being a more suitable means of relief than immediate remission as it gives full opportunity time to adjust the relief to the distress and reduce the sacrifice of revenue to a minimum and in future years if unfortunately the conditions of the present year have to repeat themselves it would be a matter for consideration whether we should not adopt a policy similar to that

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prevailing in British India. But as we have already declared that only the assessment on such lands under tanks on which no cultivation is realized should be remitted we have merely to consider whether we should extend the concession to lands on which the crops did not exceed four annas. The effects of the failure of crops in a particular year will depend upon the state of the previous seasons, the condition of lands and the resources of the locality and as it is difficult to fix any limit below which if the crops fall it would be inequitable to rigidly enforce the revenue demand. After making allowance for all variable factors the Govt. of India have adopted the four annas limit as being the margin in which the cultivator will be scarcely able to get even the cost of subsistence from his land and if it was a question of

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Presently for pursuing the assessment there could be no danger in adopting the same limit. But in the case of revision we cannot adopt the same principle and should have a maximum limit for relief. If any further concession is required it should be that of suspending half the assessment in case of lands in which the crops did not fail totally.

(6) The Rev Commr wants half the assessment to be remitted on lands on which the crops did not succeed from owing to the lands in which they are dependent not receiving an adequate supply of water for the last 2 successive years even in the unaffected lands. I have paraphrased the Rev Commr's proposal considerably as that is obscuring his meaning his language, as it stands being by no means clear. Even in this shape the proposal is there

NOTE—Contn. sheet.

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6 consideration objection for
an what basis title be decided
that the tank did not receive
an adequate supply of water
In special cases of hardship
discretion may be given to
Dy Comm to lighten the
assessment in such cases There
is no doubt that the
autumn of 1907 throughout
the state during the last two
years has been poor
and this has affected almost
every part of the state. But
it would be very bad policy
to create vain expectations
in the minds of people by
excessively indulgent treatment
and any unusual concession
this year will only render
the people less capable of
meeting future difficulties
(c) There have been complaints
that failure of rains successively
for 2 or 3 years has
greatly affected the condition
of tenants in the Tanjore

NOTE—Contn. sheet.

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Districts and they may be shown some concession. But such a general measure of relief as is proposed by the Revenue Commissioner will seem to be unnecessary. Wherever such settlement has been introduced Cadeem rates have been greatly reduced and the Kolatchy has been abolished. The Cadeem rates are also low. All Cadeem produce is known by experience to have regular periods of good and bad crops & a prudent Cadeem-amar always calculates his profits accordingly. In these circumstances it is therefore very doubtful whether any special concessions are necessary (d) & has been granted also in the case already thus to been sufficiently provided for.

(e) As a rule very few persons hold dry land by themselves and when concessions are shown to set back the benefits reach dry land also indirectly. It is doubtful even if the

NOTE—Contn. sheet.

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Concession of suspending half the day's assessment in case of total failure in the upland tracts not at all necessary. If the conditions of any particular tract are very bad the cultivation during the ensuing cultivation are very bad the Revenue Commissioner may obtain special orders of Govt in such cases.

24. It is very undesirable to leave it to the discretion of Revenue Commissioners to declare any tract as affected to be observed above for the purpose of remission of third to be a normal failure of crop and with such crop that the total produce does not exceed a fourth of the ordinary produce such a tract may be treated as affected tract Revenue

28/4/09
19/4/09

P. G. D'Souza
17/4/09 17-4-09

P. J. C

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I have bestowed some anxious consideration to this subject, and viewed the question in more than one aspect and in the light of past experience, local precedents in past famines, practice in neighbouring provinces, and last though not least not unmindful of the high range of prices of food grains even in fair seasons which have distinguished these few years from their predecessors. The conclusion at which I have arrived is that in the best interests of the agricultural classes some slight concessions in regard to the Land Revenue demand for the year Kilaka (1908-09) are called for over and above those that have already been sanctioned. The need for this was in a way expected by Mr. Madhava Rao because I find that when issuing Government Order No. 4332-70/Agri.105-08-1 dated 4th January 1909, he called for a report of such further concessions as may be found necessary on a fuller examination of the situation and on observation of the course of collections. The great losses of the year Kilaka have consisted not merely in loss of crops but also in the loss of cattle by disease and from want of drinking water and fodder. A little erring if at all, on the side of generosity is sure to be compensated by the stimulus which it would give to recuperative influences and by consequent speedy recovery, whereas a little stringency the other way must retard recovery.

26. First as regards the designation "Affected tracts". My own impression is that this term has been employed in the current literature of the

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season of 1908-09 in Mysore in a sense somewhat different from that in which it has been employed elsewhere, say the United Provinces of Agra and Oudh in the Report of the Famine of 1907. In Mysore it appears we have been calling only those tracts "affected" where there was a total failure of Dry crops. An entire failure of Dry crops is the result practically of little or no rain, and this is of course synonymous with the absence or failure of an adequate supply of water in Tanks resulting in a failure of the wet crops also. But the converse is not true, for it is quite possible that in a given tract the rains might have been sufficient to support the dry crops to a fair degree of maturity and to save them from total failure, but not copious enough to fill the tanks and support paddy cultivation. Here the paddy crop would have failed; and yet the tract is not an "affected tract"!

27. Our orders in regard to concessions on the land Revenue demand relate to "affected tracts" only, and therefore the concessions in regard to the rice crop assessment do not apply to the areas where a failure of the rice crop is not associated with a total failure of the dry crop also. This has justly caused dissatisfaction and much bitter complaint. I do not forget that in Mysore we do not, in ordinary seasons, grant any remission of assessment on rice crop lands under tanks which individually have not received an adequate supply of water. The policy is indeed as stated in Government

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Order No.9048 dated 16th April 1897. But the seasons of the year Kilaka have been characterised by exceptionally wide spread drought and distress. They have also followed so close upon the severe drought of 1905-06 that people have not had sufficient time to recover from its effects. This is particularly so in the Kolar and Tumkur Districts. Under these circumstances, it seems to me that the concessions ordered in respect of the rice crop assessment should be extended to the whole of the Tumkur and Kolar Districts. They now apply to the "affected tracts" only, viz to 51 out of the 55 Hoblies in the Kolar District and 45 out of the 50 Hoblies in the Tumkur District, or altogether to 96 out of a total of 105 Hoblies in the two Districts put together say to 91.5 per cent of the entire area. The concessions are (omitting details) that on wet lands under tanks which have not received any water supply or the crops on which have withered from insufficient water supply, one half the wet assessment is to be remitted and the other half is to be collected; and it is certainly not extravagant to extend this to the remaining 8.5 per cent of the Kolar and Tumkur Districts.

9½. Under the circumstances it should be extended also to the certain select taluks of the adjoining Districts of which a list will be appended.

NOTE—Contn. sheet.

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Serial No. 5-29. The foregoing concession has been made applicable only to the cases in which tanks constitute the source of irrigation. But it is notorious that springs called Talapariges in the Tumkur and Chitaldrug Districts have in many cases failed in the year Kilaka, and have also been failing in the years immediately preceding. Irrigation from these sources, always most laborious, has in the year under notice proved an entire failure, and some concession seems to be called for if only to keep a most industrious class of ryots afloat without being drowned in ruin. Such concession will be only consistent with the order which has already allowed it in the case of land classed as wet and dependent on percolating Tank water for irrigation.

6.30. Such is the case also with the sources of irrigation which occur in the Kolar District under the appellation of "river channels" which is far too dignified a designation for the channels drawn from streams which practically dry up in the hot weather. These also have been known to fail and not for the first time in the year under notice.

7.31. In the Kolar and Tumkur Districts therefore as a whole I consider it necessary to apply the orders relating to rice crop lands under Tanks to all such lands under whatever source of irrigation, as both the natural and the artificial sources have sadly failed.

NOTE—Contn. sheet.

GPB—50,000—13.5.08

Serial No.

832 Next as to Dry crop land. The existing orders are that where the crop has entirely failed (and only then) one-half the assessment is to be levied, and the other half suspended. It is easy to imagine distress in having to pay even half the assessment where the land has yielded absolutely nothing. I would therefore wink at District officers granting a little time and suspending levy till a crop of some sort is harvested in the course of the next few months. We have precedents in the ~~Kolar~~ Shimoga and Tumkur Districts where the demand was spread over six instalments in select tracts in 1906. This special consideration may in the present year be restricted to ~~these two~~ the Kolar Tumkur Districts, or extended perhaps to select Taluks of other Districts also as per list appended. It is however expected that the Deputy Commissioners will accord this lenient consideration only to very exceptional cases of distress arising not merely from failure of the year's crop but also from other causes such as plague, cattle disease, &c., &c.

833. The foregoing remarks have referred only to total failures of crops Dry and wet. But some attention is due to cases where the crops, though they have not altogether failed, have yet yielded only an estimated "four anna crop or less". The orders issued for the seasonal conditions of Kilaka (1908-09) have sanctioned no concession for such cases. But Deputy Commissioners and the Revenue Commissioner

NOTE—Contn. sheet.

GPB—50,000—13-5 08

Serial No.

ask for it. Petitions and clamour for it. So small an yield, whether the crop be Dry or Wet, will scarcely pay the landholder's cost of seed and labour; and, obviously, holders of land with this yield must be worse off than those of lands left waste who have incurred no expense at all in regard to them. The prevailing high prices can be of no avail to them because a "four anna crop or less" only means perhaps a little stunted straw scarcely sufficient for the ryots own plough cattle, and perhaps a little immature ill-formed grain the whole of which will be required for domestic consumption and which from its nature can have little or no saleable value. The policy of the Government of India and of the Government of Bombay in respect of suspensions and remissions of Land Revenue on such occasions is fully explained in the Resolutions of the respective Governments issued in 1905. There, the pros and cons are fully discussed and principles are clearly enumerated, with the result that in the territories administered by those Governments the standard of concessions shown is much more favourable to the ryot than it has been in Mysore. These Governments would regard an outturn of less than 50 per cent of a normal crop as entitled to concession. The Government of India would allow suspension where the crop is 25 per cent, or less, and a proportionate suspension according to a fixed scale, where the crop is more than 25 per cent but not more than 50 per cent of a normal crop.

Margin

Government of India Resolution No. 3-99-2, dated Calcutta, 25th March 05 Flag B

Government of Bombay Resolution No. dated (Published in the Bombay Govt. Gazette dated 10th June 1907) Flag N.

NOTE—Contn. sheet.

GPB—50,000—13-5 08

Serial No.	
	Whether this amount is collected or remitted depends upon the character of the succeeding seasons, the amount to be collected being fixed by the Collector beforehand according to the state of the crops and any amount remaining uncollected for three years is remitted. In certain regions even this period is reduced. The Bombay rules are even more favourable for where the crop is less than one-third of the normal crop, the entire amount is suspended and is to be collected in certain fixed proportions according to the state of the crops of subsequent years and all arrears which are in excess of one year's revenue are remitted in the Guzerat and the Konkan, of two years' revenue in the Dekhan and of three years in other places. If similar principles had been adopted here in Mysore considering that we have had a series of bad years since 1905-06, the remissions that would have been eventually necessary would have greatly exceeded in amount the present standard.

NOTE—Contn. sheet.

GPB—50,000—13.5.08

Serial No.

10. A concession on account of the crop being 4 annas or less was adopted in Mysore so recently as for the year 1905-06 and applied to the affected parts of Kolar, Tumkur and Shimoga Districts, and people clamour for similar treatment in 1908-09. The additional sacrifice which this would entail on Government cannot be much comparatively. An estimate has been called for but it is naturally slow in coming, and meantime as the collection season is drawing to a close some announcement is urgently ~~called for~~ needed, lest Revenue Officers resort to coercive measures. Comparatively small as the amount involved may be from the Government ppint of view, it will be a great deal to the individuals concerned; and compliance with the appeals for it must allay much dissatisfaction which is sure to make itself heard. Of course it is as difficult to distinguish and discriminate between a four-anna limit line on the one hand and a three-anna line or a five-anna line on the other. But a line has to be drawn somewhere, and a four anna limit is practically as good as another, and is well-known as including a very poor and negligible crop as well as one which has absolutely failed. In these circumstances I consider it essential ~~th~~ that the concession of a remission of one half of the assessment on wet lands should be extended to all lands in the Kolar and Tumkur Districts and in the special tracts of the other Districts on which the crop out-turn has been less than four annas of a normal crop as represented by 16 annas.

11. The Revenue Commissioner recommends the

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

the same concession being shown in the case of tanks which did not fill for the last two years, wherever situated. It seems to me that the foregoing proposals will meet this recommendation for most practical purposes, without entailing inconvenient and perhaps futile inquiries regarding the condition of individual tanks in the past two years. It is well known that in the Kolar and Tumkur Districts the past two years have been bad and that several tanks from their shallow condition did not fill and surplus often enough to meet the requirements of the lands dependent on them.

36. As regards a four anna limit for dry crop lands the chances are that the cases calling for a concession are very rare, and the probability is that requirements will be met by giving the Deputy Commissioners discretion to do now as they did in 1906, namely, suspend the demand or spread it over four or six instalments in villages where this may be found to be absolutely necessary, and of which a list should be published in the Gazette as before.

37. As regards garden lands in which areca and cocoanut trees are planted there is no doubt that there has been much suffering; but these are cases in which the settlement contract must be held to have full force under which the losses of some years are compensated by the gains of some other years, and Government action is not called for. There may however be (especially in the Tumkur District) individual cases of gardens in which there has been a wholesale destruction of trees or

GPB—50,000—13-5 08

Serial No.

or an extraordinary loss of produce. In such cases and for reasons to be recorded, the Deputy Commissioners may be authorized to suspend the levy of one half of the assessment.

X-X-38 In the view above set forth, the orders which have been issued from time to time in regard to the concessions to be granted owing to the adverse season of 1908-09 may be reissued consolidated and revised as shown in the annexed draft of a G.O., the opportunity being taken to notice some points omitted in the orders issued ere this, such as the treatment of Mamul Banjar land, minor inam land, local cesses on remitted revenue &c. In this shape it may be published in the Government Gazette in English and Kanarese for the information of all concerned.

16 May 09

39.

To be circulated to Committee (Shall be glad to have their remarks & take with me to-day)

16 May 09

T. Ananda Rao 16.5.09

Rec'd 9 a.m. 16/5/09

Rec'd 10 am on 17th May 09
please see my note Monday
17/5/09

NOTE—Contn. sheet.

GPB—50,000—13-5 08

G. R. S. 12]
General and Revenue
Secretariat.

32

File No. 175 of 1908

3

Serial No.

First Councillor's note

40

I can only say that the proposals now put forward have been considered in a liberal spirit and with due regard to public revenues.

From the Undersecretary's note of the 17th April 09 it will be found that it was in the year 1905-06 that remissions of half assessment on wet lands was extended to cases in which the outturn of crop was four annas & under: I may be permitted to say that I was then in charge of the Kolar District and it was at my instance that this concession was granted by Government vide G.O. dated 15th Feb-

Pt

NOTE—Contn. sheet.

GPB—50,000—13-5 08

G. R. S. 12]
General and Revenue Secretariat.

File No. 175 of 1908

Serial No.

41. In the Orders now proposed to be issued the Concession is sought to be limited to cases in which "the outturn is less than 25% of a normal crop". I beg to suggest that this may be changed into "the outturn is 25% of a normal crop or less". This will be in conformity with the previous orders and will be perhaps a more positive criterion to go upon - a four annas crop or less.

To appear in outer margin A

42 In doubtful cases it is proposed to suspend the collection of ½ assessment. I am afraid that full advantage will be taken of this saving clause and the local officials will attempt to

Outer margin B

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

bring in cases of higher
return than 4 annas
under this doubtful cate-
gory. We have to remember
that much of this suspended
revenue will have eventu-
ally to be written off in
the usual course. I would
suggest that the rule
about doubtful percentage
of return may be omitted.
It is better to fix the
return at 25% and to
leave it to the good sense
of the local authorities
to say whether it is a
four annas crop or more.
To introduce an element
of doubt involving a
separate treatment of the
case does not appear to me
to be expedient in practice.
I would enter a plea

Note—Contn. sheet.

GPB—50,000—13-5 08

Serial No.

Outer margin D

for "Manual waste" and urge that it receive the same consideration as "occupied waste". because the owner of the former is hit quite as hard by the prevailing distress as the owner of the latter. The circumstances of the individual holder need not be considered as so aptly said by the Dewan in his note in another connection and he may share equally with the others in the bounty of Government. For, who knows but that he may have cultivated the land if the season were normal.

43. I am fully in agreement with the Dewan as to the necessity for granting the

GPB—50,000—13-5-08

Serial No.

Concessions advocated by him and while they are generous they are no more than the circumstances of the case warrant. We have spent liberally on relief measures and the proposed remissions and postponements will be a fitting complement to these measures.

44 It is unfortunate that we are unable to form an idea of the financial results of the scheme put forward, but I expect that it will considerably exceed the modest sum of 6 lakhs estimated in January last.

45 The season for collection is almost at an end and I entertain grave

Note—Contn. sheet.

GPB—50,000—13.5.08

Serial No.

Order Nos. 46 & 47

fears that the Concessions granted so late in the day will not reach the masses, but will go to enrich the village Head. The remissions & suspensions sanctioned should be notified far & wide by handbills in Kanarese being printed & scattered broadcast over the State.

46. As the file is wanted by the Dewan today I am unable to record my views at greater length, but suffice it to say that I cordially approve of the main lines of this Scheme.

H. H. Hutchinson
17/5/08

2 Papers

GPB—50,000—13-5-08

2nd Connecting Note.

Serial No.

47. Some of the recent orders of this Government and those of British India have adopted the criterion of a 4 anna crop. In British India however they begin with ~~Kaliss~~ Suspensions and may not eventually lose any revenue. Moreover a comparison between the degree of relief granted by the same criterion here and elsewhere, will be misleading unless we know that the rates of revenue are the same in both places. Though a 'no crop' basis would be simpler and more ev in its operation; still we may adopt the 4 anna crop limit. In such matters, it is not easy to revert to a less liberal rule of concession, after once setting the example of a liberal policy.

Order required
47

48. It would have been safer to obtain an estimate of the loss of revenue that would result from these concessions; but as this is the end of the Collection season any further delay may have

Contn. sheet required
48

NOTE—Contn. sheet.

GPB—50,000—13;5 08

Serial No.

the effect of restricting unduly the scope of the generous action of Government.

49. I proceed to append my remarks on each of the paragraphs of the draft order which I have numbered with red pencil figures for ready reference.

Para. 1.

I believe it is meant that those lands which yielded a four anna crop also should receive remissions. It is unlikely that estimates will have been made at less than annas. I would therefore change the expression "four annas and less" as in the order of 1 May 1906 &c (~~Skip P.~~).

Para 2.

I cannot understand why the percentage of the out turn should be doubtful. The Patwari of the village as revised by G.O. No. R. 5003-42 dated

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Serial No.

12 Feb 1908 Must give the outturn for each field in Cols. 15 & 16. It may be that these figures would be inaccurate in most cases, but they are likely to be quite as good as any estimates that may now be formed. Would it not be better to substitute this Paragraph by a direction that the Pahani entries should be the main guide for determining the extent of applicability? (Cf. 6(1) of ~~the~~ order of 1906 (~~F~~))

Para. 3.

I think that the exception about 'manual waste' need not be made in the case of Wet lands. The assessment is fixed at more than double the dry rate generally. It is not likely that Ryots would wantonly or by choice keep such lands as 'manual waste' for grazing &c. It is likely to be due to the water even in normal seasons not reaching these lands. As

NOTE—Contn. sheet.

GPB—50,000—13.5.08

Serial No.

pay high rates, half the rates after remission would be quite sufficient Consideration to Government as these holders would be deprived of the chance of Compensation from full crops in other fields. I cannot trace this distinction to any earlier source than a gloss put on the order of 1906 (P.J.) by the Dy C^r of Kolar introducing the term 'Kasúr-baiyar'. I should hardly think that a raiyat would perpetrate this Kasúr at the cost of paying a heavy wet assessment.

Para. 4

Dry crops cannot bear a heavier assessment than half the wet rates. Accordingly such remissions were being usually given without regard to any dry crops raised; for Govern-

sheet.

GPB—50,000—13.5.08

Serial No.

~~ment loses nothing by his doing~~
~~so, and gains nothing by forc~~
~~ing a ryot to keep lands~~ Keep land
~~altogether waste.~~
~~Assessment for lands on whic~~
~~he is prohibited from raising a~~
~~crop. (Leg. Dept. marked 7.4~~
This distinction was brought out
in ~~for~~ of 7th May 1892 ~~stp 7~~ &
in that of 25 April 1906 (~~stp 2~~) in
answers to questions raised.
But ~~it~~ the exception was restric
to cases where tank water had
been used. The present rule mak
it a wider exception and also
takes survey numbers as units
As such cases cannot be many, I
and as half wet rates are a
sufficient contribution to pool,
this rule may in my opinion
be omitted.

Para 6

The rule hitherto has been
to remit the whole water
rate, ~~as~~ (cf orders of 1892 & 1897
~~stp 2 & R~~). Water rate

~~—Contn. sheet.~~

Serial No.

enter margin

is kept as separately only in the cases of some new works in respect of which the Survey Deptt has not been able to classification & carry out their settlement opera-tions. The lands are all generally waste & jungle lands, requiring a great deal of labour & expense to bring under cultivation. And many fields will not be brought under effective cultivation for many years. I would follow the older rules & remit the water rate altogether.

Para 9.

I presume the local cess will be due on the whole assessment & not merely on the half collected. Perhaps this may be made clear.

enter margin

Para 14.

I do not quite under-

GPB—50,000—13-5 08

G. R. S. 12]
General and Revenue Secretariat.

File No. 1784 of 1908

Serial No.

Stand the meaning of the first sentence. The tracts are declared in the appended list, and no further discretion is apparently open to the District Officers. I am not sure if such an obvious caution as that in the 2nd clause requires express mention.

50. It is likely that many raiyats would have paid their full kandayam. Is it necessary to make any provision for refunds? I apprehend that the existence of such cases, especially as we have raised the limit of applicability to a 4 anna crop.

5.30 p.m. 17/5/09

H. V. Nanjundayya.

17-5-1909

NOTE—Contn. sheet.

GPB—50,000—13-5-08

Submitted to His Highness.

51. I submit for His Highness' sanction the draft of an order relating to suspensions and remissions of Land Revenue for the year Kilaka (1908-09). Its scope and its necessity are fully explained in my note dated 16th instant with which I have prefaced it.

52 2. The draft introduces no innovation, and endeavours to place in a self-contained form all that has hitherto been ordered in various shapes and in different places and clear up some points of doubt on which local authorities may like to have clear and definite instructions.

53. The Councillors have minuted on the draft, and on the whole are in agreement with it. Their remarks and suggestions will be noticed in the following paragraphs of this submission note. I may here add that I subjected the draft to the criticism of the Revenue Commissioner who also considers it to be on the whole fair, and sufficient, and such as will be satisfactory to all concerned.

4. The lettered references made hereunder are to parts in Councillors' notes marked with the corresponding letters A, B, C, &c.

5. (A) There can be no objection to the standard of a crop for a concession beginning at "4 anna or less" instead of "less than 4 anna". The difference involved will not be much.

6. (B) This reservation is intended for those cases in which there may be a difference of opinion between the local ryots and village officers, and between them and the higher inspecting and Jamabandy officers. As no one has a right to any concession, the alternative of suspension which is the safer in the interests of Government has been proposed in such cases of doubt and dispute.

7. (C) I do not expect that "most of the suspended revenue will have eventually to be written off". If the agricultural year 1909-10 (Sowmya) prove in the end to be as propitious as it has been in the beginning, the expectation is that all the suspended revenue will be collected. The intention certainly is to collect it; and in view of what is commonly known as the settlement contract, the suspended re-

48 (44)

revenue ought to be collected. Local officers will be held responsible for this. It is only when we do not grant necessary remissions now that there will be and that there need be any delicacy in collecting suspended revenue hereafter.

§8. (D) When occupied land is left waste it is either "Kasuri banjar" (i.e. left waste owing to the fault of the occupant) or "mamool banjar" (i.e. left waste because usually left waste). Both these kinds are known to the Mysore Land Revenue system. No notice is to be taken of the former because it involves inquisitorial proceedings. Allowance is made only for the latter because there is a large number of cases in which the land is held for grazing purposes or purposes of simply preventing others taking it up. In such cases there is absolutely no reason to grant a remission. It is usual not only in Mysore but also in Madras to exclude "mamool banjar" from concessionary orders.

§9. (E) I would not call the present proposals "generous" because I have known and given effect to a more liberal treatment by allowing proportionate remissions of Land Revenue for loss of crops up to

but not less than 50 per cent of the normal. The Resolutions of the Government of India and of the Government of Bombay contemplate such proportionate concessions. I claim for the present proposals only the appellation "just and necessary".

50. (F) No. The collections have been backward. And the petitions that are being received only show that the tax gatherer's screw is just being applied where it was not expected and where it is felt as a hardship. The order now proposed requires the remission to be entered in the Ryot's Putta, and it will appear in the corresponding account kept by the Shanbogue. In these circumstances, if in any case the ryot has paid the amount now remitted, the same will only be carried forward to the next year's account. Such payment by a ryot notwithstanding that he has lost his crops entirely or to the extent of 75 per cent of his normal harvest, must have been due to his being in fair circumstances. And para 14 of the order specially provides for such cases.

51. (G) I have above submitted under the head (A) that we may adopt the 4 anna limit here. There is however no novelty on this head in Mysore: Assistant

Assistant Commissioners who (like myself) worked under the late Mr. Ricketts as Deputy Commissioner in the great Famine of 1876-78 adopted it in applying a sliding scale of remissions in which the maximum rates were 6 annas per Rupee for Dry assessment and 8 annas per Rupee for wet assessment.

62. (H) As the proposal is pitched at "just and necessary" and not more, an estimate is as unnecessary as it is impracticable.

63. (I) See under (B) above. The words "in doubt and dispute" may be substituted for "doubtful".

64. (J) These objections are fully met under the head (D) above. It is necessary only to add here that it cannot be true that a land is ~~waste~~ wet for light crop because even in normal seasons the water does not reach it. If it is included in the "atchcut" of a Tank and assessed as ~~waste~~ wet, the presumption is that it is liable to irrigation in normal seasons unless the Tank has deteriorated in an extraordinary degree since the last assessment by the neglect of the ryots themselves. "No remission for mamul banjar" is a long established rule of both Mysore and Madras systems.

65. (K) The Proceedings of 1890 referred to (Exhibit

relate to distress arising from Tank or other source of irrigation breaching. I admit that the orders of 1892 and 1906 are more liberal in taking no notice o dry crops raised unless Tank water has been used. Bu I have preferred the rule now proposed because it is simpler in application, it can be applied readily by the Jamabandy officers without holding complicated a dilatory inquiries as to whether or not any Tank wat was used, and if so to what extent and so on. The very fact that Dry crops were successfully raised is proof that there was moisture in the land, and these have been days of high prices of Dry crops also. Th only doubt that there at all need be is as to the rate of Dry assessment to be imposed. In view of th high range of prices and facility of understanding I have entered "highest Dry rate of assessment" in the proposed rules. But the order of 7th April last prescribed "average Dry assessment" of the village. I have no objection to this being adopted in the pre sent rules also, for it would only be in accord with the rule in regard to Tank beds when given out for cultivation which is that the assessment payable "should not be less than the prevailing rates for

"neighbouring Government lands of similar quality." (Land Revenue Rule 16).

16. (L) It no doubt stands to reason that the entire water rate which is not incorporated with the wet assessment should be remitted if, because of its non-incorporation, it be only a temporary rate under new works as is assumed in the Second Councillor's remark. But as often as otherwise it is not so. Very often it is kept on owing to delay of the Revenue Department in sending up the necessary statements to the Survey Department, delay on the part of the Survey Department in classing the land because it is inconvenient for them to take up a number of cases in one geographical direction and to accumulate cases until there is a large number, and so on. It is a fair presumption that when a water rate exists the land is irrigable, and therefore that the land should be treated like wet land.

17. (M) Yes. This can be made clear by adding a few words that the Local cesses should be levied as usual. I attach importance to this refusal of remission of any local cess because the District Fund Budgets already poor would be very badly off and

53 54

subventions from Government may become necessary for the upkeep of roads and other District Fund works.

18. (N) It is not intended to make any provision for a refund as is here mentioned. For further remarks please see head (F) above.

19. In conclusion I wish only to say that while the Councillors agree with the proposed draft, their suggestions are only towards greater liberality in respect of some points. It is sufficient that we keep to what is absolutely just and necessary.

T. Ananda Rao
20 May 29

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

115
20. 5. 09.

Draft of an order relating to suspensions and remissions of Land Revenue for the year Kilaka (1908-09)

Order.

70.

926
135
3475 09

I approve of the draft order relating to suspensions and remissions of Land Revenue for the year Kilaka (1908-09) subject to the following remarks.

71. 2. I agree with the Councillors ~~that~~ the standard of a crop for purposes of remission should be " 4 annas or less. I note that the Dewan has accepted this modification.

72 3. I am not in favour of recognizing cases of "doubt & dispute" and granting a suspension in such cases. If a proper inspection has been made and the Pahani account is reliable there should be no difficulty in deciding whether a crop is " 4 annas"or more and I am inclined to agree with the first Councillor that

that advantage may be taken of any saving clause in regard to doubtful cases and that local officials may attempt to bring in cases of higher out-turn than 4 annas under the doubtful category. A capable Jamabandi Officer should be able to decide on the evidence before him whether a crop is " 4 annas" or more. I understand that doubtful cases are not recognized in the Madras Presidency except in so far as a Jamabandi Officer has full discretion to give the benefit of the doubt to the ryot in any particular case and grant remission. I prefer that this rule should be followed and I would therefore omit para 2 of the draft order. I understand that the Dewan is willing to waive the point.

4. I agree with the Dewan that " Mamool" waste should receive no concession.

5. I also agree with the Dewan that in the case of Dry Crops raised on wet land the average dry rate of assessment prevailing in the village should be levied in addition to half the wet rate.

6. I also approve of para 6 of the draft relating to the treatment of lands classed as Dry on which water-rate is separately levied. It would be unnecessarily generous to remit the whole water rate in such cases.

KRW
29/5/09

K.R.

G. R. S. 12]
General and Revenue Secretariat.

Agr. File No. 175 of 19 08.

57

Serial No.	
14.	To The Rev. Canon in hyme, the Comptroller, The Dy. Comm. of Districts and the Supt. Revenue Survey. Govt Order Camp No 20–30 & Camp Hyme 30th May 1908 Passes revised orders in regard to remissions and suspensions of the land revenue for the year Kilaka (1908-09.

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

57 58

78.

The order re remission has been issued from Camp.

(1) It should be placed on the Press Table at Bangalore & represented to newspapers as usual. (attended to. PVR. 31/5/1)

(2.) It should be translated without delay so that the Kannarese order may be published in the next Gazette. ~~also~~ (attended to PVR 31/5/1)

(3) The English & Kannarese orders should be printed in the next Gazette in Part I in a prominent position, with a note "The following orders for publication for general information" (attended to 31/5/1) CS

Browning to the list of Police officers that were sent with the G.O.

The Resr Comrs. - 25 copies.
The Dy Comrs of Bellary } - 10 copies each
Survey Supdt - 5 - do -
Engineer Resr - 5 - do -

50 copies are herewith sent. Receipt to be returned here.

31/5

57

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

E.S.B. Madras

GPB—45,000—19-5-08

30/5/08

305

Serial No.

78. All the above directions were attended to. The draft of the Notification was approved by the Under Secy

15 Notification no R 10113 & 31.5-09 Published for general information G.O. No Camp no 20-30 & 30.5-09 (8 no 14).

Notes

79. Submitted to Councillor for perusal (2) C.S. Balasundaram Esqr 2.6.1909.

80. Seen. Seen.
(2) K.P.P. 2.6.09. (2) H.V.N. 2.6.09.

File returned to Revenue Branch I presume the order has been duly published in the Gazette

81. The Notification was published in the Mysore Gazette, Part I in three successive issues dated the 3rd, 10th and 17th June 1909 respectively.

GPB—50,000—12-8-10

Agri 175-08-11

Office of the Revenue Commissioner
in Mysore,

Demi off. letter dated Mysore, 14th April 1909, from A. Rangaswamy Ayengar Esq. B.A., M.L., Rev. Commr. in Mysore to the Dewan of Mysore

8 no 13

My dear Sir,

With reference to our conversation regarding the question of remissions and suspensions, I hasten to submit the following note of my ideas for your consideration. After you decide on the lines to be followed, the instructions to be issued to the Deputy Commissioners may be put in proper form.

Discretion may be given to the Deputy Commissioners:

(a) to grant remission of half assessment on lands assessed wet under tanks when the crops did not exceed 4 annas in the affected tracts,

(b) to show the same concessions in other tracts in case of tanks which did not fill for the last two years,

(c) to allow postponement of assessment in the case of areca gardens which suffered from insufficient supply of water in tanks above them or (~~from~~) wells or other sources of water supply whether in the affected tracts or not,

(d) to show similar concessions to the Bagayat lands cultivated with annual crops when the Talapiriges or wells on which they depend have been entirely dry for the last two years, and (e) to postpone half the dry assessment whenever necessary in the affected tracts.

Tracts in which the principal staple crops such as ragi or jola did not yield more than a 4 anna crop may be considered as affected [redacted] provided that there is no other crop to compensate sufficiently for such deficiency.

The Deputy Commissioners may also for sufficient easons treat particular tracts as affected even if they do not atisfy the above condition.

Yours sincerely,

Sd/- A. Rangasami Iyengar.

T. Ananda Rao Esq., B.A.,

Agn 175-08-14 2

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

D.O. letter dated 14th April 1909 from the Revenue Commissioner in Mysore on the subject of the further concessions required regarding remissions and suspensions of the Land Revenue demand for Kilaka (1908-09).

Read again:-

The following Government orders bearing on the same subject:-

(A) No.4332 dated 4th January 1909.
(B) " 6859 dated 3rd March 1909.
(C) " 7506 dated 20th March 1909.
(D) " 8156 dated 7th April 1909.
(E) " 9058 dated 1st May 1909.

Order thereon No. dated Camp Mysore 30th May 1909.

In consideration of the exceptional conditions of the year Kilaka (1908-09), the following orders in regard to remissions and suspensions of the Land Revenue for that year are issued for information and guidance of all concerned in lieu of those contained in the Government Proceedings above cited:-

1. <u>Assessment on lands classed as wet.</u>

On lands classed as wet under whatever source

(3)

source of irrigation on which the wet crops have in the year Kilaka (1908-09) totally failed or the outturn is not more than 25% of a normal crop (i.e. not more than 4 annas out of a normal 16 annas), one-half of the assessment shall be remitted and the other half shall be collected.

2. For occupied waste within the tract the same rate of remission shall be given as for land on which the crops totally failed. But no remission is to be given on "mamool waste", that is to say on occupied land which is not cultivated regularly in a normal year and which may be presumed would have been left uncultivated even if the season had been normal.

3. Where dry crops may have been raised with or without the aid of Sirkar water on land classed as wet, the same concession as in para 1 shall be granted, but the average rate of dry assessment prevailing in the village shall also be levied on the land on which dry crop has been raised. The plots need not be measured, but the entire survey number or recognised share of survey number shall be treated as a whole. If the dry crop entirely failed, this additional dry crop charge need not be imposed.

4. <u>Assessment on land classed as Dry</u>. On lands classed as Dry where the dry crops have totally failed, or their outturn was not more than 25% of a normal crop (not more than 4 annas out of a normal of 16 annas), one-half

one-half of the assessment may be suspended and the other half collected.

5. Lands classed as Dry on which a water rate is separately levied for use of Sirkar water without its being incorporated with wet assessment, shall receive the same treatment as lands classed and assessed as wet.

6. Assessment on land classed as Garden. Where lands classed as Bagayet are usually cultivated with wet crops, the same treatment shall be accorded as above prescribed for lands classed as wet.

7. Where there has been a great loss of arecanut or cocoanut trees or of their produce, the Deputy Commissioner, for reasons to be recorded, may suspend the collection of one half of the assessment.

8. Local cesses. It should be distinctly understood that Remissions of Local Cesses do not follow on remissions of assessment. They should invariably be collected on the entire assessment as usual (including the portion of the assessment that is remitted), a postponement being alone permissible in special cases in which the Deputy Commissioner may consider this concession necessary.

9. Minor Inam lands. — The foregoing orders in regard to suspensions and remissions of revenue are applicable also to

minor

minor Inam lands charged with full assessment or with a quit rent or jodi equal to or more than the full survey valuation.

10. Whole Inam villages. - They are applicable also to lands in whole Inam villages under Government management.

11. General remarks. —Jamabandi Officers should be careful to see that all remissions granted under these rules are well notified and entered in the Ryots' Putta Books.

12. Remissions are to be granted for villages and homogenous tracts taken as a whole. The concession (whether remission or suspension of Revenue) should be regulated with regard to the out-turn of the crop and not with reference to the circumstances of the ryot owning the land.

13. In individual cases the Deputy Commissioner or Sub-Division Officer will be justified in refusing remission where the moiety to be collected is not punctually paid in due time.

14. The foregoing instructions will have force only in the following areas:-

Kolar District	- The whole.	
Tumkur "	- The whole.	
Bangalore "	} Vide list overleaf.	
Mysore "		
Hassan "		
Kadur "		
Shimoga "		
Chitaldrug "		

C S Balasundaram Ji
for Secretary to Govt., Genl, & Rev. Depts.

To,
The Revenue Commissioner in Mysore.
The Comptroller to the Govt. of H. H. the Maharaja of Mysore.
The Dy Commrs of Distts
The Superintendent of Revenue Survey.

Bangalore District. 46

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Name of Taluk.	Name of Hobli.
1. Bangalore.	Hessarghatta.
2. Hoskote.	1. Kasaba Hobli. 2. Jadigenahalli. 3. Nandagudi. 4. Sulibele.
3. Devanhalli.	The whole Taluk 1. Kasaba Hobli. 2. Vadigenahalli. 3. Chennayapatna. 4. Jala. 5. Kundana.
4. Dodballapur.	1. Madhure. 2. Dodbelavangala. 3. Kasaba Hobli.
5. Nelamangala.	1. Kasaba Hobli. 2. Dasanpura. 3. Tyamagondlu.
6. Magadi.	1. Thippasandra. 2. Kuduru. 3. Solur.
7. Chennapatna.	1. Virupakshipura. 2. Kasaba Hobli. 3. Maluru.

22 Hoblis.

Tumkur District.

The whole District.

K o l a r D i s t r i c t .

The whole District.

Mysore District.

---oOo---

Name of Taluk.	Name of Hobli.
1. Nagamangala.	The whole Taluk.
2. Krishnarajapete.	1. Santebachanahalli. 2. Kekkeri. 3. Kasaba Hobli.
3. Mandya.	The whole Taluk.

Hassan District.

——o O o——

Name of Taluk.	Name of Hobli.
1. Arsikere.	The whole Taluk.
2. Chennarayapatna.	1. Kasaba Hobli.
	2. Bagur.
	3. Ananthi.
	4. Nuggehalli.
	5. Hirisave.
	6. Sravanabelagola.
3. Hole - Narsipur.	1. Kasaba Hobli.
	2. Dodkadnur.
4. Belur.	1. Halebid.
	2. Madihalli.

Shimoga District.

--- oOo ---

Name of Taluk.	Name of Hobli.
1. Shimoga.	The whole Taluk
2. Chennagiri.	The whole Taluk 1. Kasaba Hobli. 2. ~~Basavapatna.~~ 3. ~~Santebennur.~~ 4. ~~Ubrani.~~
3. Honnali.	1. Sasavehalli.

Kadur ~~District~~.

Name of Taluk.	Name of Hobli.
1. Chickmagalur.	1. Lakya.
2. Kadur.	The whole Taluk.

Chitaldrug District.

---- oOo ----

Name of Taluk.	Name of Hoblil
1. Chitaldrug.	1. Kasaba Hobli. 2. Thuruvanur.
2. Chellakere.	The whole Taluk.
3. Hiriyur.	The whole Taluk.
4. Davangere.	1. Kasaba Hobli. 2. Hadadi.
5. Jagalur.	1. Jagalur.
6. Hosadurga.	1. Hosadrug. 2. Mathodu. 3. Budihal. 4. Madathakere.
7. Harihar. (Sub-Taluk).	1. Kasaba Hobli. 2. Malebennur.

C Balasundaramiyer
for Secretary to Government.
Revenue & Revenue
Department

READ—

D.O. letter, dated 14th April 1909, from the Revenue Commissioner in Mysore, on the subject of the further concessions required regarding remissions and suspensions of the Land Revenue demand for the year *Kilaka* (1908-09).

READ AGAIN—

The following Government Orders bearing on the same subject—

(*a*) No. 4332, dated 4th January 1909.
(*b*) No. 6859, dated 3rd March 1909.
(*c*) No. 7506, dated 20th March 1909.
(*d*) No. 8156, dated 7th April 1909.
(*e*) No. 9058, dated 1st May 1909.

[8 no 14.]

CAMP No. 20-30, DATED CAMP MYSORE, 30TH MAY 1909.

ORDER THEREON.—In consideration of the exceptional conditions of the year Kilaka (1908-09), the following orders in regard to remissions and suspensions of the Land Revenue for that year are issued for information and guidance of all concerned in lieu of those contained in the Government Proceedings above cited :—

1. *Assessment on lands classed as Wet.*—On lands classed as wet under whatever source of irrigation, on which the wet crops have in the year Kilaka (1908-09) totally failed or the outturn is not more than 25% of a normal crop (*i.e.*, not more than 4 annas out of a normal 16 annas), one-half of the assessment shall be remitted and the other half shall be collected.

2. For occupied waste within the tract the same rate of remission shall be given as for land on which the crops totally failed. But no remission is to be given on "mamool waste," that is to say, on occupied land which is not cultivated regularly in a normal year and which it may be presumed would have been left uncultivated even if the season had been normal.

3. Where dry crops may have been raised with or without the aid of Sirkar water on land classed as wet, the same concession as in para 1 shall be granted, but the average rate of dry assessment prevailing in the village shall also be levied on the land on which dry crop has been raised. The plots need not be measured, but an entire survey number or a recognised share of a survey number shall be treated as a whole. If the dry crop entirely failed, this additional dry crop charge need not be imposed.

4. *Assessment on lands classed as Dry.*—On lands classed as dry where the dry crops have totally failed, or their outturn was not more than 25% of a normal crop (*i.e.*, not more than 4 annas out of a normal 16 annas), one-half of the assessment may be suspended and the other half collected.

5. Lands classed as Dry on which a water rate is separately levied for the use of Sirkar water without its being incorporated with the wet assessment, shall receive the same treatment as lands classed and assessed as wet.

6. *Assessment on lands classed as Garden.*—Where lands classed as Bagayet are usually cultivated with wet crops, the same treatment shall be accorded as above prescribed for lands classed as wet.

7. Where there has been a great loss of arecanut or cocoanut trees or of their produce, the Deputy Commissioner, for reasons to be recorded, may suspend the collection of one-half of the assessment.

8. *Local Cesses.*—It should be distinctly understood that remissions of Local Cesses do not follow on remissions of assessment. They should invariably be collected on the entire assessment as usual (including the portion of the assessment that is remitted), a postponement being alone permissible in special cases in which the Deputy Commissioner may consider this concession necessary.

9. *Minor Inam lands.*—The foregoing orders in regard to suspensions and remissions of revenue are applicable also to minor Inam lands charged with full assessment or with a quit-rent or jodi equal to or more than the full survey valuation.

10. *Whole Inam villages.*—They are applicable also to lands in whole Inam villages under Government management.

11. *General remarks.*—Jainabandi officers should be careful to see that all remissions granted under these rules are well notified and entered in the Ryots' Putta Books.

12. Remissions are to be granted for villages and homogeneous tracts taken as a whole. The concession (whether remission or suspension of revenue) should be regulated with regard to the outturn of the crop and not with reference to the circumstances of the ryot owning the land.

13. In individual cases the Deputy Commissioner or Sub Division Officer will be justified in refusing remission where the moiety to be collected is not punctually paid in due time.

14. The foregoing instructions will have force only in the following areas—

Kolar	District	The whole.
Tumkur	"	
Bangalore	"	*Vide* List appended to this order.
Mysore	"	
Hassan	"	
Kadur	"	
Shimoga	"	
Chitaldrug	"	

C. S. Balasundaram Dy Cr

30/5/08

for *Secy. to Govt., Genl. & Rev. Depts.*

To—The Revenue Commissioner in Mysore.
The Comptroller to the Government of His Highness the Maharaja of Mysore.
The Deputy Commissioners of Districts.
The Superintendent, Mysore Revenue Survey.

LIST.

BANGALORE DISTRICT.

	Name of Taluk.	Name of Hobli.
1.	Bangalore....	Hessarghatta.
2.	Hoskote	1. Kasaba Hobli.
		2. Jadigenahalli.
		3. Nandagudi.
		4. Sulibele.
3.	Devanhalli	The whole Taluk.
4.	Dodballapur ...	1. Madhure.
		2. Dodbelavangala.
		3. Kasaba Hobli.
5.	Nelamangala	1. Kasaba Hobli.
		2. Dasanpura.
		3. Tyamagondlu.
6.	Magadi	1. Thippasandra.
		2. Kuduru.
		3. Solur.
7.	Channapatna	1. Virupakshipura.
		2. Kasaba Hobli.
		3. Maluru.

TUMKUR DISTRICT.

The whole District.

KOLAR DISTRICT.

The whole District.

MYSORE DISTRICT.

	Name of Taluk.	Name of Hobli.
1.	Nagamangala	The whole Taluk.
2.	Krishnarajpete	1. Santebachanahalli.
		2. Kikkeri.
		3. Kasaba Hobli.
3.	Mandya	The whole Taluk.

HASSAN DISTRICT.

	Name of Taluk.	Name of Hobli.
1.	Arsikere	The whole Taluk.
2.	Channarayapatna	1. Kasaba Hobli.
		2. Bagur.
		3. Ananthi.
		4. Nuggehalli.
		5. Hirisave.
		6. Sravanabelagola.
3.	Hole-Narsipur	1. Kasaba Hobli.
		2. Dodkadnur.
4.	Belur	1. Halebid.
		2. Madihalli.

SHIMOGA DISTRICT.

Name of Taluk.		Name of Hobli.
1. Shimoga	....	The whole Taluk.
2. Channagiri	....	Do
3. Honnali	....	Sasavehalli.

KADUR DISTRICT.

Name of Taluk.		Name of Hobli.
1. Chikmagalur	....	Lakya.
2. Kadur	....	The whole Taluk.

CHITALDRUG DISTRICT.

Name of Taluk.		Name of Hobli.
1. Chitaldrug	....	1. Kasaba Hobli.
		2. Thuruvanur.
2. Challakere	....	The whole Taluk.
3. Hiriyur	....	Do
4. Davangere	....	1. Kasaba Hobli.
		2. Hadadi.
5. Jagalur	....	Jagalur Hobli.
6. Hosdurga	....	1. Hosdurga.
		2. Mathodu.
		3. Budihal.
		4. Madathakere.
7. Harihar (Sub Taluk)	....	1. Kasaba Hobli.
		2. Malebennur.

Agri 175-08-15

Notification No. R. 10, 113

R 31/5/09

The following ⊛ Govt Procgs. Camp No. 20-30 dated the 30th May 1909 passing revised Orders in regard to remissions and suspensions of the Land Revenue for the Year Kilaka (1908-09) is published for general information.

[⊛ Vide S[r] no 14 Supra.]

By order

Forsecy to Govt.
31/5/09

(~~Here insert the date~~)

To

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The Compiler, Mysore Gazette

For publication in a prominent position in the first part of the Mysore Gazette.

By order

Forsecy to Govt
31/5/09